

City of Maple Heights

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March 31, 2016

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City of Maple Heights Statement of Budget Analysis and Cash Summary by Fund Through March 31, 2016		Target Percentage = 25.00%				Target Percentage = 25.00%				Ending Budget	Ending Cash	Outstanding Encumbrances	Unencumbered Cash Balance
		Revenues				Expenditures							
		Annual Budget Analysis				Annual Budget Analysis							
Fund Type	Jan. 1, 2016 Cash Balance	Annual Budget	YTD Actual	Variance	Percent	Annual Budget	YTD Actual	Variance	Percent				
100 - General	(\$2,500,511.71)	\$11,753,423.00	\$2,844,200.29	(\$8,909,222.71)	24.20	\$11,177,352.00	\$2,706,450.50	\$8,470,901.50	24.21	(1,924,440.71)	(\$2,362,761.92)	\$108,018.61	(\$2,470,780.53)
102 - Rainy Day Contingency	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	\$0.00	\$0.00	\$0.00
<i>Special Revenue:</i>													
201 - Computer Fee	148,215.51	10,000.00	2,563.00	(7,437.00)	25.63	0.00	0.00	0.00	0.00	158,215.51	150,778.51	0.00	150,778.51
212 - S/A Street Lighting	1,652.01	522,070.00	102,965.14	(419,104.86)	19.72	509,140.00	82,259.42	426,880.58	16.16	14,582.01	22,357.73	647.20	21,710.53
215 - Police Pension	7,788.26	79,470.00	30,889.96	(48,580.04)	38.87	65,000.00	0.00	65,000.00	0.00	22,258.26	38,678.22	0.00	38,678.22
216 - Fire Pension	20,614.12	79,470.00	30,890.04	(48,579.96)	38.87	70,000.00	0.00	70,000.00	0.00	30,084.12	51,504.16	0.00	51,504.16
219 - Water Use Charge	542,228.96	800,000.00	225,595.75	(574,404.25)	28.20	694,136.00	266,778.40	427,357.60	38.43	648,092.96	501,046.31	109.60	500,936.71
224 - Inmate Commissary	30,027.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,027.05	30,027.05	0.00	30,027.05
230 - Police Services Levy	22,173.55	528,135.00	205,930.33	(322,204.67)	38.99	529,081.00	84,521.35	444,559.65	15.98	21,227.55	143,582.53	31.30	143,551.23
235 - Fire Services Levy	9,442.84	528,135.00	205,930.33	(322,204.67)	38.99	480,163.00	100,769.72	379,393.28	20.99	57,414.84	114,603.45	26.45	114,577.00
240 - Senior Program	0.00	421,265.00	169,997.26	(251,267.74)	40.35	403,703.00	81,955.16	321,747.84	20.30	17,562.00	88,042.10	19,967.61	68,074.49
251 - Solid Waste Collection	484,796.20	1,606,140.00	792,698.23	(813,441.77)	49.35	1,370,351.00	325,193.05	1,045,157.95	23.73	720,585.20	952,301.38	291.96	952,009.42
252 - Ambulance Billing Service	41,997.77	757,000.00	146,900.16	(610,099.84)	19.41	762,096.00	241,538.93	520,557.07	31.69	36,901.77	(52,641.00)	93,786.36	(146,427.36)
254 - Recreation Donation	1,157.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,157.50	1,157.50	0.00	1,157.50
270 - SCM&R	426,780.52	804,000.00	203,715.53	(600,284.47)	25.34	683,328.00	224,474.41	458,853.59	32.85	547,452.52	406,021.64	120,554.25	285,467.39
271 - State Highway	119,651.19	69,000.00	17,714.40	(51,285.60)	0.00	60,000.00	0.00	60,000.00	0.00	128,651.19	137,365.59	0.00	137,365.59
272 - Municipal Motor Vehicle License	19,822.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,822.50	19,822.50	0.00	19,822.50
274 - Drug Law Enforcement	142,842.77	5,000.00	895.00	(4,105.00)	17.90	0.00	450.00	(450.00)	0.00	147,842.77	143,287.77	0.00	143,287.77
289 - Housing Foreclosure	184,108.33	40,000.00	20,750.00	(19,250.00)	51.88	5,000.00	0.00	5,000.00	0.00	219,108.33	204,858.33	0.00	204,858.33
290 - Housing Revitalization	2,638.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,638.47	2,638.47	0.00	2,638.47
295 - SAFER Grant	19,615.85	553,479.00	59,832.72	(493,646.28)	10.81	498,480.00	93,100.40	405,379.60	18.68	74,614.85	(13,651.83)	19.75	(13,671.58)
Special Revenue	2,225,553.40	6,803,164.00	2,217,267.85	(4,585,896.15)	32.59	6,130,478.00	1,501,040.84	4,629,437.16	24.48	2,898,239.40	2,941,780.41	235,434.48	2,706,345.93
<i>Debt Service:</i>													
390 - Bond Retirement	262.60	1,221,675.00	317,424.48	(904,250.52)	25.98	1,212,644.00	0.00	1,212,644.00	0.00	9,293.60	317,687.08	0.00	317,687.08
Debt Service	262.60	1,221,675.00	317,424.48	(904,250.52)	25.98	1,212,644.00	0.00	1,212,644.00	0.00	9,293.60	317,687.08	0.00	317,687.08

City of Maple Heights Statement of Budget Analysis and Cash Summary by Fund Through March 31, 2016		Target Percentage = 25.00%				Target Percentage = 25.00%				Ending Budget	Ending Cash	Outstanding Encumbrances	Unencumbered Cash Balance
		Revenues				Expenditures							
		Annual Budget	YTD Actual	Variance	Percent	Annual Budget	YTD Actual	Variance	Percent				
Fund Type	Jan. 1, 2016 Cash Balance	Annual Budget Analysis				Annual Budget Analysis							
Capital Projects:													
410 - Capital Improvement	24,490.55	0.00	0.00	0.00	0.00	0.00	1,243.00	(1,243.00)	0.00	24,490.55	23,247.55	4,075.00	19,172.55
471 - Street Improvement	31,962.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,962.80	31,962.80	0.00	31,962.80
480 - Home Exterior Maintenance	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.55	0.55	0.00	0.55
Capital Projects	56,453.90	0.00	0.00	0.00	0.00	0.00	1,243.00	(1,243.00)	0.00	56,453.90	55,210.90	4,075.00	51,135.90
Enterprise:													
560 - Recreation Banners	2,150.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,150.85	2,150.85	0.00	2,150.85
Enterprise	2,150.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,150.85	2,150.85	0.00	2,150.85
Agency:													
701 - D.A.R.E. Program	9,148.27	800.00	150.00	(650.00)	18.75	0.00	0.00	0.00	0.00	9,948.27	9,298.27	0.00	9,298.27
702 - Office on Aging Donations	6,628.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,628.82	6,628.82	0.00	6,628.82
730 - Mayors Court	158,683.46	400,000.00	94,798.00	(305,202.00)	23.70	355,500.00	56,918.53	298,581.47	16.01	203,183.46	196,562.93	0.00	196,562.93
734 - Arch.-Engineer Plan	4,366.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,366.77	4,366.77	0.00	4,366.77
736 - Trust and Agency	530,990.64	125,000.00	28,600.00	(96,400.00)	22.88	125,000.00	17,098.00	107,902.00	13.68	530,990.64	542,492.64	0.00	542,492.64
737 - Nutrition Agency	18,804.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,804.42	18,804.42	0.00	18,804.42
741 - Enterprise Park	590.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	590.44	590.44	0.00	590.44
743 - 3% OBBS Fees	7,018.08	3,500.00	564.79	(2,935.21)	N/A	3,200.00	317.36	2,882.64	9.92	7,318.08	7,265.51	155.00	7,110.51
Agency	736,230.90	529,300.00	124,112.79	(405,187.21)	23.45	483,700.00	74,333.89	409,366.11	15.37	781,830.90	786,009.80	155.00	785,854.80
Total All Funds	\$520,139.94	\$20,307,562.00	\$5,503,005.41	(\$14,804,556.59)	27.10	\$19,004,174.00	\$4,283,068.23	\$14,721,105.77	22.54	\$1,823,527.94	\$1,740,077.12	\$347,683.09	\$1,392,394.03

City of Maple Heights

Bank Reconciliation

March 31, 2016

Bank Balance:	
<i>Bank Statements:</i>	
Operating - Key Bank	\$1,713,977.38
Operating - Charter One	3,792.90
STAR Ohio	8,345.92
Payroll - Key Bank	0.00
Escrow - Key Bank	2,296.39
Mayors Court - Key Bank	68,336.95
Petty Cash	3,000.00
	<hr/>
Total Statements	1,799,749.54
<i>Adjustments to Bank Balance:</i>	
Outstanding Checks	(119,098.08)
April 1 Payroll	158,854.93
March OPF	(73,315.74)
March OPERS	(26,113.53)
	<hr/>
Adjusted Bank Balance	<u><u>\$1,740,077.12</u></u>
Book Balance	<u><u>\$1,740,077.12</u></u>
Difference	0.00

City of Maple Heights

General Fund

As of March 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Revenues				
Property Tax	\$1,661,242.00	\$643,454.53	(\$1,017,787.47)	38.73%
Income Tax	6,851,000.00	1,575,511.28	(5,275,488.72)	23.00%
Taxes	8,512,242.00	2,218,965.81	(6,293,276.19)	26.07%
Local Government	751,975.00	186,547.33	(565,427.67)	24.81%
Homestead and Rollback	266,740.00	0.00	(266,740.00)	0.00%
Public Utility	15,000.00	0.00	(15,000.00)	0.00%
Cigarette License	1,500.00	0.00	(1,500.00)	0.00%
Liquor Permits	18,000.00	6,611.50	(11,388.50)	36.73%
Estate Tax	0.00	455.57	455.57	N/A
Community Diversion Grant	14,400.00	220.00	(14,180.00)	1.53%
Other Intergovernmental	21,576.00	0.00	(21,576.00)	0.00%
Intergovernmental	1,089,191.00	193,834.40	(895,356.60)	17.80%
Jail Phone	1,800.00	626.87	(1,173.13)	34.83%
Police Services	3,000.00	114.00	(2,886.00)	3.80%
Police Nuisance Fees	669.00	0.00	(669.00)	0.00%
Board Ups	22,266.00	4,051.52	(18,214.48)	18.20%
Grass Cutting	460,765.00	85,255.93	(375,509.07)	18.50%
Special Assessments	0.00	832.29	832.29	N/A
Charges for Services	488,500.00	90,880.61	(397,619.39)	18.60%
Community Diversion	0.00	0.00	0.00	0.00%
Traffic Camera Fees	1,000.00	0.00	(1,000.00)	0.00%
Cable Franchise Fees	283,337.00	74,498.91	(208,838.09)	26.29%
Cell Tower Rental Fees	22,613.00	3,654.00	(18,959.00)	16.16%
Licenses	2,500.00	100.00	(2,400.00)	4.00%
Permits	600,000.00	124,254.08	(475,745.92)	20.71%
Other Fees	35,200.00	425.00	(34,775.00)	1.21%
Licenses Permits and Fees	944,650.00	202,931.99	(741,718.01)	21.48%
Fines and Forfeitures	311,654.00	83,120.08	(228,533.92)	26.67%
Interest	100.00	13.07	(86.93)	13.07%
Miscellaneous Donations	0.00	2,100.01	2,100.01	N/A
Gifts and Donations	0.00	2,100.01	2,100.01	0.00%

City of Maple Heights

General Fund

As of March 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Employee Health Care	205,760.00	48,434.70	(157,325.30)	23.54%
Sale of Equipment	10,000.00	0.00	(10,000.00)	0.00%
Cell Tower Sales	152,000.00	0.00	(152,000.00)	0.00%
Other	39,326.00	3,919.62	(35,406.38)	9.97%
Other Miscellaneous	407,086.00	52,354.32	(354,731.68)	12.86%
Transfers In - Rainy Day Fund	0.00	0.00	0.00	0.00%
Transfers In - Solid Waste Fund	0.00	0.00	0.00	0.00%
Interfund	0.00	0.00	0.00	0.00%
Total Revenues	11,753,423.00	2,844,200.29	(8,909,222.71)	24.20%
Expenditures:				
Police (1100)				
Personal Services	2,807,503.00	739,221.90	2,068,281.10	26.33%
Other	0.00	0.00	0.00	0.00%
Total Police	2,807,503.00	739,221.90	2,068,281.10	26.33%
Auxiliary Police (1110)				
Personal Services	70,025.00	11,756.01	58,268.99	16.79%
Other	0.00	0.00	0.00	0.00%
Total Auxiliary Police	70,025.00	11,756.01	58,268.99	16.79%
Fire (1200)				
Personal Services	2,689,280.00	735,930.59	1,953,349.41	27.37%
Other	0.00	0.00	0.00	0.00%
Total Fire	2,689,280.00	735,930.59	1,953,349.41	27.37%
Dispatcher & Secretaries (1300)				
Personal Services	146,703.00	35,868.80	110,834.20	24.45%
Other	506,664.00	126,665.04	379,998.96	25.00%
Total Dispatchers & Secretaries	653,367.00	162,533.84	490,833.16	24.88%
School Guards (1310)				
Personal Services	58,782.00	9,723.65	49,058.35	16.54%
Other	0.00	0.00	0.00	0.00%
Total School Guards	58,782.00	9,723.65	49,058.35	16.54%

City of Maple Heights

General Fund

As of March 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Jail Administrators (1350)				
Personal Services	462,435.00	111,659.62	350,775.38	24.15%
Other	49,500.00	8,287.62	41,212.38	16.74%
Total Jail Administrators	511,935.00	119,947.24	391,987.76	23.43%
Total Security of Persons and Property	6,790,892.00	1,779,113.23	5,011,778.77	26.20%
Public Health (2000)				
Other	90,701.00	45,350.50	45,350.50	50.00%
Total Public Health	90,701.00	45,350.50	45,350.50	50.00%
Recreation (3000)				
Personal Services	2,338.00	256.60	2,081.40	10.98%
Other	500.00	0.00	500.00	0.00%
Total Recreation	2,838.00	256.60	2,581.40	9.04%
Senior Services (3500)				
Personal Services	0.00	1,586.67	(1,586.67)	N/A
Other	0.00	237.66	(237.66)	N/A
Total Senior Services	0.00	1,824.33	(1,824.33)	N/A
Nutrition Services (3510)				
Personal Services	0.00	649.44	(649.44)	N/A
Other	0.00	0.00	0.00	0.00%
Total Nutrition Services	0.00	649.44	(649.44)	N/A
Senior Transportation (3520)				
Personal Services	0.00	1,586.67	(1,586.67)	N/A
Other	0.00	0.00	0.00	0.00%
Total Senior Transportation	0.00	1,586.67	(1,586.67)	N/A
Home Delivered Meals (3530)				
Personal Services	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00%
Total Home Delivered Meals	0.00	0.00	0.00	0.00%
Total Leisure Time Activities	2,838.00	4,317.04	(1,479.04)	N/A

City of Maple Heights

General Fund

As of March 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Building Commissioner (4000)				
Personal Services	144,524.00	31,260.65	113,263.35	21.63%
Other	378,718.00	178,386.92	200,331.08	47.10%
Total Building Commissioner	523,242.00	209,647.57	313,594.43	40.07%
Community Planning (4100)				
Personal Services	0.00	715.04	(715.04)	N/A
Other	0.00	0.00	0.00	0.00%
Total Community Planning	0.00	715.04	(715.04)	N/A
Zoning Board (4200)				
Personal Services	4,808.00	0.00	4,808.00	0.00%
Other	1,026.00	156.00	870.00	15.20%
Total Zoning Board	5,834.00	156.00	5,678.00	2.67%
Total Community Environment	529,076.00	210,518.61	318,557.39	39.79%
Service Director (5000)				
Personal Services	18,190.00	11,148.64	7,041.36	61.29%
Other	114.00	894.96	(780.96)	785.05%
Total Service Director	18,304.00	12,043.60	6,260.40	65.80%
Mechanics (5200)				
Personal Services	68,204.00	24,453.53	43,750.47	35.85%
Other	17,974.00	6,680.31	11,293.69	37.17%
Total Mechanics	86,178.00	31,133.84	55,044.16	36.13%
Total Basic Utility Services	104,482.00	43,177.44	61,304.56	41.33%
Mayor's Office (7110)				
Personal Services	207,091.00	39,782.67	167,308.33	19.21%
Other	8,000.00	5,680.79	2,319.21	71.01%
Total Mayor's Office	215,091.00	45,463.46	169,627.54	21.14%
Finance (7120)				
Personal Services	294,479.00	74,650.59	219,828.41	25.35%
Other	2,500.00	1,443.80	1,056.20	57.75%
Total Finance	296,979.00	76,094.39	220,884.61	25.62%

City of Maple Heights

General Fund

As of March 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Legal (7130)				
Personal Services	246,491.00	58,911.83	187,579.17	23.90%
Other	50,800.00	28,311.54	22,488.46	55.73%
Total Legal	297,291.00	87,223.37	210,067.63	29.34%
Election Expense (7140)				
Other	30,964.00	52,063.14	(21,099.14)	168.14%
Total Election Expense	30,964.00	52,063.14	(21,099.14)	168.14%
Engineering (7150)				
Personal Services	25,973.00	5,895.16	20,077.84	22.70%
Other	74,000.00	0.00	74,000.00	0.00%
Total Engineering	99,973.00	5,895.16	94,077.84	5.90%
Lands and Building (7160)				
Personal Services	76,136.00	25,266.17	50,869.83	33.19%
Other	386,000.00	117,552.28	268,447.72	30.45%
Total Lands and Building	462,136.00	142,818.45	319,317.55	30.90%
Civil Service (7180)				
Personal Services	6,153.00	1,001.16	5,151.84	16.27%
Other	1,500.00	142.00	1,358.00	9.47%
Total Civil Service	7,653.00	1,143.16	6,509.84	14.94%
Human Resources (7190)				
Personal Services	84,942.00	27,542.97	57,399.03	32.43%
Other	26,000.00	5,215.19	20,784.81	20.06%
Total Human Resources	110,942.00	32,758.16	78,183.84	29.53%
Economic Development (7200)				
Personal Services	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00%
Total Economic Development	0.00	0.00	0.00	0.00%
Council (7210)				
Personal Services	116,879.00	32,924.01	83,954.99	28.17%
Other	13,400.00	440.72	12,959.28	3.29%
Total Council	130,279.00	33,364.73	96,914.27	25.61%

City of Maple Heights

General Fund

As of March 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Clerk of Council (7220)				
Personal Services	61,879.00	12,019.91	49,859.09	19.42%
Other	748.00	115.42	632.58	15.43%
Total Clerk of Council	62,627.00	12,135.33	50,491.67	19.38%
Mayor's Court				
Personal Services	62,123.00	18,168.09	43,954.91	29.25%
Other	500.00	36.64	463.36	7.33%
Total Mayor's Court	62,623.00	18,204.73	44,418.27	29.07%
Miscellaneous				
Personal Services	19,563.00	1,180.62	18,382.38	6.03%
Other	966,242.00	115,628.98	850,613.02	11.97%
Total Miscellaneous	985,805.00	116,809.60	868,995.40	11.85%
Total General Government	2,762,363.00	623,973.68	2,138,389.32	22.59%
Transfers Out				
Transfer - Street Lighting	250,000.00	0.00	250,000.00	0.00%
Transfer - Ambulance Billing	147,000.00	0.00	147,000.00	0.00%
Transfer - Escrow	100,000.00	0.00	100,000.00	0.00%
Transfer - Bond Retirement	400,000.00	0.00	400,000.00	0.00%
Total Transfers Out	897,000.00	0.00	897,000.00	0.00%
Total Expenditures	\$11,177,352.00	\$2,706,450.50	\$8,470,901.50	24.21%